



Louisville Gas and Electric Company
220 West Main Street
PO Box 32010
Louisville, Kentucky 40232

January 19, 2004

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PUBLIC SERVICE
COMMISSION

Thomas M. Dorman
Executive Director
Kentucky Public Service Commission
211 Sower Boulevard
Frankfort, Kentucky 40602

**RE: AN ADJUSTMENT OF THE GAS AND ELECTRIC RATES, TERMS
AND CONDITIONS OF LOUISVILLE GAS AND ELECTRIC
COMPANY - CASE NO. 2003-00433**

Dear Mr. Dorman:

Attached hereto are the Attachments to Question No. 30, (a), (b) and (c) of Louisville Gas and Electric Company's response to the Commission Staff's First Set of Data Request filed on January 16, 2003 in the above captioned case. In some copies of Volume 1 of 4 (Question No. 30, the last question in the Volume) these pages were inadvertently omitted.

Should you have any questions, please contact me at 502-627-4110 or contact Roger Hickman at 502-627-4031.

Sincerely,

John Wolfram
Manager, Regulatory Policy and Strategy

cc: Counsel of Record and
their designated consultants

Louisville Gas and Electric Company							
Case No. 2003-00433							
Analysis of Advertising Expenses (Including Account No. 913) For the Test Year							
Line No.	Item (a)	Sales or Promotional Advertising (b)	Institutional Advertising (c)	Conservation Advertising (d)	Rate Case (e)	Other (f)	Total (g)
	Electric:						
1.	Newspaper		1,390	5,587			6,977
2.	Magazines and Other			38,225			38,225
3.	Television						-
4.	Radio			7,954			7,954
5.	Direct Mail	1,578	59,531	9,604			70,713
6.	Other (community events, etc.)	1,578	60,921	61,369	-	-	123,869
7.	Total Electric	1,578	60,921	61,369	-	-	123,869
8.	Amount Assigned to Kentucky Retail Electric						
	Gas:						
9.	Newspaper		463	2,282			2,745
10.	Magazines and Other			15,566			15,566
11.	Television						-
12.	Radio			3,249			3,249
13.	Direct Mail	1,319	19,843	2,597			23,758
14.	Other (community events, etc.)	1,319	20,306	23,694	-	-	45,318
15.	Total Gas	1,319	20,306	23,694	-	-	45,318
16.	Amount Assigned to Kentucky Retail Gas						

Purpose and Benefit:
Safety and Public Awareness
Public Information
Community Relations
Support for Lines of Business

Column (b) is Account 913 advertising and has been removed from expenses in proforma adjustments. See Rives Exhibit 1 Schedule 1.15 of December 29, 2003 filing.

Column (c) is Account 930.1 advertising and has been removed from expenses in proforma adjustments. See Rives Exhibit 1 Schedule 1.15 of December 29, 2003 filing.

Column (d) is Account 909 advertising.

Louisville Gas and Electric Company		
Case No. 2003-00433		
Analysis of Account No. 930 - Miscellaneous General Expenses For the Test Year		
Line No.	Item (a)	Amount (b)
	Electric:	
1.	Industry Association Dues	46,404
2.	Stockholder and Debt Service Expenses	180,501
3.	Institutional Advertising	
4.	Conservation Advertising	
5.	Rate Department Load Studies	
6.	Director's Fees and Expenses	
7.	Dues and Subscriptions	
8.	Merger Expense Amortization	2,722,005
9.	One Utility Amortization	1,061,924
10.	VDT Amortization	24,124,718
11.	Miscellaneous	22,411
12.	Total Electric	28,157,963
13.	Amount Assigned to Kentucky Retail Electric	28,157,963
	Gas:	
1.	Industry Association Dues	118,252
2.	Stockholder and Debt Service Expenses	60,167
3.	Institutional Advertising	
4.	Conservation Advertising	
5.	Rate Department Load Studies	
6.	Director's Fees and Expenses	
7.	Dues and Subscriptions	
8.	Manufactured Gas Plant Clean-up Expense Amortization	305,400
9.	One Utility Amortization	564,537
10.	VDT Amortization	6,241,372
11.	Miscellaneous	7,506
12.	Total Gas	7,297,234
13.	Amount Assigned to Kentucky Retail Gas	7,297,234

Note: All Miscellaneous General Expenses, unless specifically designated as electric or gas, are considered common expenses and are allocated 75% to electric and 25% to gas. These percentages are based on a common utility study for the entire utility.

Louisville Gas and Electric Company
FERC 930
12 Months Ended September 30, 2003

PERIOD	ACCOUNT	PRODUCT	TYPE	VENDOR NAME OR BATCH NAME	INVOICE NUM OR JE NAME	DESCRIPTION	RAW COST	ELECTRIC	GAS
						3RD Q. CONSULTING FEE	25,375.00	19,031.25	6,343.75
					77399		25,375.00	19,031.25	6,343.75
30-Jun-03	930250	141	STOCKHOLDER	NEACE LUKENS INC	82770	QUARTERLY DIVIDENDS & COMMISS	31,944.44	23,958.33	7,986.11
30-Sep-03	930250	141	STOCKHOLDER	DEUTSCHE BANK TRUST CO AMERICA	DEUTSC0100702	QUARTERLY DIVIDENDS & COMMISS	31,944.44	23,958.33	7,986.11
31-Oct-02	930210	141	STOCKHOLDER	DEUTSCHE BANK TRUST CO AMERICA	DEUTSC011503	AUCTION RATE/REMARKETED SECURI	31,944.44	23,958.33	7,986.11
31-Jan-03	930210	141	STOCKHOLDER	DEUTSCHE BANK TRUST CO AMERICA	DEUTSC041503A	AUCTION RATE	31,944.44	23,958.33	7,986.11
30-Apr-03	930210	141	STOCKHOLDER	DEUTSCHE BANK TRUST CO AMERICA	DEUTSC071503	DIVIDEND FUNDING	631.29	473.69	157.60
31-Jul-03	930210	141	STOCKHOLDER	COMPUTERSHARE INVESTOR SERVICE	COMPUT010002	POSTAGE FOR PROXY MATERIAL 12	5,000.00	3,750.00	1,250.00
31-Oct-02	930207	141	STOCKHOLDER	COMPUTERSHARE INVESTOR SERVICE	COMPUT0120602	POSTAGE	5,000.00	3,750.00	1,250.00
31-Dec-02	930207	141	STOCKHOLDER	COMPUTERSHARE INVESTOR SERVICE	COMPUT011903	DIVIDEND FUNDING	606.80	455.10	151.70
31-Jan-03	930207	141	STOCKHOLDER	COMPUTERSHARE INVESTOR SERVICE	COMPUT041403	DIVIDEND FUNDING	606.14	455.10	150.04
30-Apr-03	930207	141	STOCKHOLDER	COMPUTERSHARE INVESTOR SERVICE	COMPUT071003	DIVIDEND FUNDING	993.48	445.11	148.37
31-Jul-03	930207	141	STOCKHOLDER	COMPUTERSHARE INVESTOR SERVICE	COMPUT071003	DIVIDEND FUNDING	(31,944.44)	(23,958.33)	(7,986.11)
31-Jul-03	930210	141	STOCKHOLDER	TRM Spreadsheet 22254166: A 91	3178-0100-0703 Adjustment	STOCK PURCHASE COMMISSION	240,668.11	180,501.07	60,167.04
31-Jul-03	930210	141	STOCKHOLDER			SKS Spreadsheet 18227786: A 89	1,991,666.67	1,991,666.67	
				Non-A/P Item		SKS Spreadsheet 18623710: A 89	1,991,666.67	1,991,666.67	
31-Oct-02	930221	113	VDT AMORT			SKS Spreadsheet 19175475: A 89	1,991,666.67	1,991,666.67	
30-Nov-02	930221	113	VDT AMORT			SKS Spreadsheet 19576048: A 89	2,043,609.34	2,043,609.34	
31-Dec-02	930221	113	VDT AMORT			SKS Spreadsheet 19910014: A 89	2,043,609.34	2,043,609.34	
31-Jan-03	930221	113	VDT AMORT			SKS Spreadsheet 20398644: A 89	2,043,609.34	2,043,609.34	
28-Feb-03	930221	113	VDT AMORT			SKS Spreadsheet 20807918: A 89	2,043,609.34	2,043,609.34	
31-Mar-03	930221	113	VDT AMORT			SKS Spreadsheet 21095601: A 89	2,043,609.34	2,043,609.34	
30-Apr-03	930221	113	VDT AMORT			SKS Spreadsheet 21747005: A 89	1,983,871.70	1,983,871.70	
31-May-03	930221	113	VDT AMORT			SKS Spreadsheet 22184652: A 89	1,983,871.70	1,983,871.70	
30-Jun-03	930221	113	VDT AMORT			SKS Spreadsheet 22596002: A 89	1,983,871.70	1,983,871.70	
31-Jul-03	930221	113	VDT AMORT			SKS Spreadsheet 23052329: A 89	508,333.33	508,333.33	508,333.33
31-Aug-03	930221	113	VDT AMORT			SKS Spreadsheet 18227786: A 89	508,333.33	508,333.33	508,333.33
30-Sep-03	930221	113	VDT AMORT			SKS Spreadsheet 18623710: A 89	508,333.33	508,333.33	508,333.33
31-Oct-02	930221	131	VDT AMORT			SKS Spreadsheet 19175475: A 89	521,590.66	521,590.66	521,590.66
30-Nov-02	930221	131	VDT AMORT			SKS Spreadsheet 19576048: A 89	521,590.66	521,590.66	521,590.66
31-Dec-02	930221	131	VDT AMORT			SKS Spreadsheet 19910014: A 89	521,590.66	521,590.66	521,590.66
31-Jan-03	930221	131	VDT AMORT			SKS Spreadsheet 20398644: A 89	521,590.66	521,590.66	521,590.66
28-Feb-03	930221	131	VDT AMORT			SKS Spreadsheet 20807918: A 89	521,590.66	521,590.66	521,590.66
31-Mar-03	930221	131	VDT AMORT			SKS Spreadsheet 21095601: A 89	526,344.00	526,344.00	526,344.00
30-Apr-03	930221	131	VDT AMORT			SKS Spreadsheet 21747005: A 89	527,358.30	527,358.30	527,358.30
30-May-03	930221	131	VDT AMORT			SKS Spreadsheet 22184652: A 89	527,358.30	527,358.30	527,358.30
30-Jun-03	930221	131	VDT AMORT			SKS Spreadsheet 22596002: A 89	527,358.30	527,358.30	527,358.30
31-Jul-03	930221	131	VDT AMORT			SKS Spreadsheet 23052329: A 89	30,366,090.00	24,124,717.81	6,241,372.19
31-Aug-03	930221	131	VDT AMORT						
30-Sep-03	930221	131	VDT AMORT						
				Grand Total			35,455,197.19	28,157,863.45	7,297,333.74

Louisville Gas and Electric Company		
Case No. 2003-00433		
Analysis of Account No. 426 - Other Income Deductions For the Test Year		
Line No.	Item (a)	Amount (b)
1.	Donations	105,217
2.	Penalties	22,137
3.	Expenditures for certain Civic, Political and Related Activities	262,610
4.	Other Deductions	
	Supplemental Retirement Income Plan	233,365
	Incentive Awards	160,752
	Mark-to-Market Non-hedging Losses	(243,321)
	Hedging Loss on Futures	25,685
	Other Miscellaneous Deductions	3,533,806
	Total	3,710,287
5.	Total	4,100,251

Note: Information presented above is on a total company basis, an electric and gas split is not recorded on the company books for below the line accounts. Since account 426 is not included in the ratemaking process, the detail for this account has not been provided.